--- 21 Cigarettes - Series “A” [1926] - tall format - 22 x 41 mm. - scanned at 200% scale ---

I have found no indication that the Series “A” twenty-one cigarette *tall format* **C-343** was used by “Imperial Tobacco”, Montreal, or by “Tuckett Tobacco”, Hamilton. It was however a standard production item at “Macdonald Tobacco”, Montreal, occurring from May 1933 until March 1935, and thus the size was probably introduced under the Budget of 1932.

★**RC-313** - 21 cigarettes, imperf, heavy roller **1 - 10 - D** by Macdonald Tobacco, Montreal, from the early 1930’s

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When the Budget of June 1940 increased the excise duty from $ 5.00 to $ 6.00 per thousand small cigarettes, most manufacturers discontinued their twenty-three cigarette pack and restored twenty-five cigarettes selling at 30¢. “Macdonald Tobacco”, however, chose to decrease the twenty-three cigarette package to twenty-one cigarettes selling at 25¢. To service this 1940 production, Ottawa resurrected the obsolete tall Series “A” imperforate stamp.

--- the 21 cigarette transfer roll and plates for the *tall format* ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Transfer Roll No. 584-XG for the 21 cigarette Series “ A” *tall format* stamp.

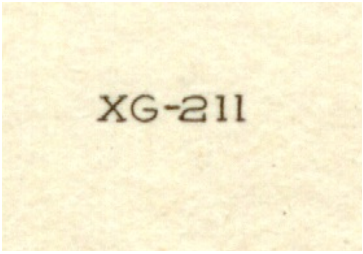
In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1 and 2 for the “oversize” twenty-one cigarette Series “A” stamp. The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal.

In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die XG-211 for the oversize Series “A” twenty-one cigarette stamp.

[these 200 impression plates were probably arranged as 2 by (20 x 5) stamps - JBH]

--- Canadian Bank Note Co. - Die Proof [XG-211] - scanned at 200% scale ---

★**RC-313 DP** - 21 cigarettes, the central recessed section, of the 9” x 6” large die proof [XG-211]



--- [scanned at 400% scale] ---

--- 21 Cigarettes - tall format - “Macdonald Tobacco” - 1933-39 ---

I have found no indication that the imperforate *tall format* Series “A” twenty-one cigarettes was used by “Imperial Tobacco”, or by “Tuckett Tobacco”. It was however a standard production item at “Macdonald Tobacco” occurring from May 1933 until March 1935, and thus the size was probably first introduced under the Budget of 1932.

--- mimeographed cancellation reading vertically down - 4 copies to date ---

★**RC-313** - 21 cigarettes, imperf, mimeographed **1-10-D / 5-33** by “Macdonald Tobacco” in May 1933

[★RC-313]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	3-32	---	---	---	---	---	---	---	---	---
1933	---	---	---	---	5-33	---	---	8-33	---	---	---	---
1934	1-34	---	---	---	---	---	---	---	---	---	---	---
1935	---	---	3-35	---	---	---	---	---	---	---	---	---

Under the 2nd wartime Budget of June 1940 the imperforate *tall format* Series “A” twenty-one cigarette was used by “Macdonald Tobacco” - see the next page.

--- 21 Cigarettes - tall format - “Macdonald Tobacco” - 1940-42 ---

When the first wartime Budget of September 12th 1939 increased the excise duty on small cigarettes from $4.00 to $5.00 per thousand, the manufacturers decreased their packages by one cigarette per pack of ten or major fraction thereof. The pre-war pack of twenty-five thus became a 25¢ pack of twenty-three.

When the second wartime Budget of June 23rd 1940 again increased the excise duty, raising it to $6.00 per thousand *small* cigarettes, most manufacturers discontinued the packaging of twenty-three cigarettes, reverting to a 30¢ twenty-five cigarette package, and to a 25¢ pack of twenty. “Macdonald Tobacco” however decreased their twenty-three cigarette size by two cigarettes, and for a time in 1940-41 produced a ***twenty-one*** cigarette 25¢ package, using the Series “A” tall format stamp. Perhaps at this time they were producing the American style soft shirt-pocket package which really required the tall format stamp.

--- mimeographed cancellation reading vertically down - 3 copies to date ---

★**RC-313** - 21 cigarettes, imperf, mimeographed **1-10-D / 12-40** by “Macdonald Tobacco” in December 1940

[★RC-313]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	**12-40**
1941	---	---	**3-41**	---	**5-41**	---	---	---	---	---	---	---

--- 21 Cigarettes - “Macdonald Tobacco” - tall format - 1942-43 ---

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, “Macdonald Tobacco” mimeographed sheets of the tall format twenty-one cigarette Series “A” imperforate with a typewritten 3 mm. three-line elite 5¢ / EXCISE / TAX as the company provisional **RC-351**.

Obtaining fresh sheets from “Customs and Excise” under the 1942 Budget, “Macdonald Tobacco” mimeographed these in three lines, using a 5 mm. Gothic **5c.** over a 2½ mm. **EXCISE / TAX** as the company provisional **RC-353**.

★**RC-351** - 5¢ / EXCISE / TAX, imperf,
3 mm. mimeograph made on pre-Budget stock

★**RC-353** - **5c. / EXCISE / TAX**, imperf,
5 mm. mimeograph made on post-Budget sheets

Lee Brandom lists the double overprint of **RC-351** as **RC-351a** using sheets *on hand* when the Budget of June 1942 was tabled. The collection ***does not contain***, nor have I seen, a copy of this item, which is **WANTED!**

--- 21 Cigarettes - “Macdonald Tobacco” - company *double overprint* for the 1942 Budget ---

The Macdonald’s company 1942 wartime overprint, made on sheets obtained from Ottawa under the Budget, occurs doubled as **RC-353a**. There are various settings of the doubling - two of which are illustrated.

★**RC-353a** - **5c.** / **EXCISE** / **TAX**, imperf,
a doubled overprint

★**RC-353a** - **5c.** / **EXCISE** / **TAX**, imperf,
another doubled overprint

I do not think that the Lee Brandom “offset on the back” deserves a separate catalogue listing unless this is *surcharged* on the back. Reverse reading offsets are common and are more of an *anomaly*, than a *variety*.

The Macdonald’s company 1942 wartime overprint, made on sheets obtained from Ottawa under the Budget, occurs as the partial triple overprint, **RC-353b**, which in the illustrated example seems to be more of a doubled *kiss print*. Perhaps there are better examples of than the illustrated stamp.

★**RC-353b** - **5c.** / **EXCISE** / **TAX**, imperf,
traces of a tripled overprint, or a doubled kiss-print ?

--- 21 Cigarettes - the BABN surcharge of the tall format for the 1942 Budget ---

When the Budget of June 1942 imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, BABN surcharged sheets of the 21 cigarette Series “A” tall imperforate with their three-line 6 and 3 mm. Gothic **5c. / EXCISE / TAX** as **RC-361**.

★**RC-361** - **5c. / EXCISE / TAX** on 21 cigarettes, imperf,
the BABN Gothic 6 and 3 mm. surcharge for the June 1942 Budget

Although there is no cancellation (as is normal for Macdonald Tobacco after July 1942), I feel that there is no doubt that the above BABN surcharge was prepared for, and used by, “Macdonald Tobacco”.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 21 tall cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 14th 2013, JBH